

STATE OF IOWA  
  
2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

16205800900000  
City Clerk  
335 North Main St  
Wapello, Iowa 52653

CITY OF WAPELLO, IOWA  
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	519,331		519,331	512,208
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	519,331		519,331	512,208
Delinquent property taxes	0		0	
TIF revenues	321,738		321,738	314,718
Other city taxes	109,406	0	109,406	101,446
Licenses and permits	7,070	0	7,070	5,600
Use of money and property	2,384	0	2,384	1,000
Intergovernmental	319,664	0	319,664	330,026
Charges for fees and service	161,893	599,013	760,906	722,053
Special assessments	0	6,716	6,716	8,000
Miscellaneous	29,011	9,295	38,306	45,920
Other financing sources	2,301,693	263,399	2,565,092	2,045,334
Total revenues and other sources	3,772,190	878,423	4,650,613	4,086,305
Expenditures and Other Financing Uses				
Public safety	356,883	0	356,883	375,841
Public works	322,982	0	322,982	347,113
Health and social services	0	0	0	
Culture and recreation	311,368	0	311,368	317,284
Community and economic development	8,706	0	8,706	
General government	152,451	0	152,451	160,934
Debt service	1,384,389	0	1,384,389	1,387,678
Capital projects	339,781	0	339,781	705,104
Total governmental activities expenditures	2,876,560	0	2,876,560	3,293,954
Business type activities	0	698,474	698,474	790,115
Total ALL expenditures	2,876,560	698,474	3,575,034	4,084,069
Other financing uses, including transfers out	529,957	2,237	532,194	
Total ALL expenditures/And other financing uses	3,406,517	700,711	4,107,228	4,084,069
Excess revenues and other sources over (Under) Expenditures/And other financing uses	365,673	177,712	543,385	2,236
Beginning fund balance July 1, 2012	193,374	89,564	282,938	
Ending fund balance June 30, 2013	559,047	267,276	826,323	2,236

Note - These balances do not include \$ 254,533 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 50,353 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.
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Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 1,734,000	Other long-term debt	\$ 0
Revenue debt	\$ 1,393,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,038,726

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
	10/10/2013	
Printed name of city clerk Mike Delzell	Telephone → 319	Area Code 319 Number 523-4091 Extension
Signature of Mayor or other City official (Name and Title)	Date signed	10/3/2013

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	421,201	98,062		68			519,331			519,331	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	421,201	98,062		68	0	0	519,331		T01	519,331	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	421,201	98,062		68	0	0	519,331			519,331	6
7	<b>TIF revenues</b>			321,738				321,738		T01	321,738	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		109,406					109,406		T09	109,406	14
15	<b>TOTAL OTHER CITY TAXES</b>	0	109,406	0	0	0	0	109,406	0		109,406	15
16	<b>Section B - LICENSES AND PERMITS</b>	7,070						7,070		T29	7,070	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	984						984		U20	984	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property	1,400						1,400		U20	1,400	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,384	0	0	0	0	0	2,384	0		2,384	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	22,013						22,013		B89	22,013	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	22,013	0	0	0	0	0	22,013	0		22,013	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		198,783					198,783		C46	198,783	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,934						2,934		C89	2,934	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	67,500						67,500		C89	67,500	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	70,434	198,783	0	0	0	0	269,217	0		269,217	60
61												61
62	Local grants and reimbursements											62
63	County contributions	3,500						3,500			3,500	63
64	Library service	13,320						13,320		D89	13,320	64
65	Township contributions	11,614						11,614		D89	11,614	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	28,434	0	0	0	0	0	28,434	0		28,434	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	120,881	198,783	0	0	0	0	319,664	0		319,664	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	194,706	A91	194,706	73
74	Sewer							0	404,307	A8Ø	404,307	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	136,300						136,300		A81	136,300	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	193						193		A89	193	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	25,400						25,400		A61	25,400	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	161,893	0	0	0	0	0	161,893	599,013		760,906	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0	6,716	U01	6,716	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	1,102						1,102	9,295	U99	10,397	109
110	Sale of property and merchandise	400						400		U11	400	110
111	Fines	5,253						5,253		U30	5,253	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Mediacom - Franchise Fee	18,223						18,223			18,223	114
115	Copies	22						22			22	115
116	Refunds	2,483						2,483			2,483	116
117	Insurance reimbrustment	1,528						1,528			1,528	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	29,011	0	0	0	0	0	29,011	9,295		38,306	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WAPELLO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	742,440	406,251	321,738	68	0	0	1,470,497	615,024		2,085,521	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	53,495			1,072,900	705,104		1,831,499	201,399	NR	2,032,898	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	161,581						161,581	62,000		223,581	127
128	<i>Internal TIF loans and transfers in</i>				308,613			308,613			308,613	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	215,076	0	0	1,381,513	705,104	0	2,301,693	263,399		2,565,092	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	957,516	406,251	321,738	1,381,581	705,104	0	3,772,190	878,423		4,650,613	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	26,591	164,130		2,653			193,374	89,564		282,938	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	984,107	570,381	321,738	1,384,234	705,104	0	3,965,564	967,987		4,933,551	136
137												137
138												138
139												139
140												140
141												141
142												142
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	216,834						216,834		E62	216,834	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation		54,703					54,703		E04	54,703	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	48,772						48,772		E24	48,772	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction	35,768						35,768		F66	35,768	23
24	Animal control — Current operation	806						806		E32	806	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	302,180	54,703	0	0	0	0	356,883			356,883	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		99,826					99,826		E44	99,826	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		84,101					84,101		F44	84,101	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	138,555						138,555		E81	138,555	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	500						500		E89	500	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	139,055	183,927	0	0	0	0	322,982			322,982	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAPELLO			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	99,496						99,496		E52	99,496	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	107,857						107,857		E61	107,857	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	55,989						55,989		E61	55,989	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	8,000						8,000		E03	8,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	38,950						38,950		E61	38,950	135
136	Other culture and recreation	1,076						1,076		E61	1,076	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	311,368	0	0	0	0	0	311,368			311,368	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,400						2,400		E29	2,400	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	5,162						5,162		E89	5,162	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,144				1,144		E89	1,144	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	7,562	0	1,144	0	0	0	8,706			8,706	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	7,003						7,003		E29	7,003	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	25,282						25,282		E23	25,282	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	665						665		E89	665	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,857						15,857		E25	15,857	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	54,857						54,857		E31	54,857	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	48,787						48,787		E89	48,787	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	152,451	0	0	0	0	0	152,451			152,451	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Loan 5029630			8,852	20,750			29,602			29,602	178
179	Loan 5029625				902,073			902,073			902,073	179
180	<b>Loan 5031545 &amp; 876569003</b>				150,137			150,137			150,137	180
181	2012 GO Bond				302,577			302,577			302,577	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	8,852	1,375,537	0	0	1,384,389			1,384,389	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Industrial Park Sewer							0			0	184
185	Patrick's Water , Sewer & Streets							0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Industrial Park Sewer					21,084		21,084			21,084	189
190	Patrick's Water , Sewer & Streets					318,697		318,697			318,697	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	339,781	0	339,781			339,781	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	339,781	0	339,781			339,781	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	912,616	238,630	9,996	1,375,537	339,781	0	2,876,560			2,876,560	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAPELLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								198,923	E91	198,923	198
199	Purchase of land and equipment									G91	0	199
200	Construction							133,726	F91	F91	133,726	200
201	Sewer and sewage disposal — Current operation							182,477	E80	E80	182,477	201
202	Purchase of land and equipment									G80	0	202
203	Construction							69,792	F80	F80	69,792	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WAPELLO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								113,465		113,465	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Refund over payment on Special Assessment								91		91	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								698,474		698,474	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	912,616	238,630	9,996	1,375,537	339,781	0	2,876,560	698,474		3,575,034	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		223,581					223,581			223,581	255
256	Internal TIF loans/repayments and transfers out	6,276		300,100				306,376	2,237		308,613	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	6,276	223,581	300,100	0	0	0	529,957	2,237		532,194	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	918,892	462,211	310,096	1,375,537	339,781	0	3,406,517	700,711		4,107,228	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	Nondisposable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								267,276		267,276	269
270	<b>Total ending fund balance June 30, 2013</b>	65,215	108,170	11,642	8,697	365,323	0	559,047	267,276		826,323	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	984,107	570,381	321,738	1,384,234	705,104	0	3,965,564	967,987		4,933,551	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAPELLO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$ 54,703		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 370,816

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 1,459,000	29U	39U 66,000	49U	49U	49U 1,393,000	49U	I89 43,770
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Fire Truck	19U 28,000	29U	39U 4,000	49U 24,000	49U	49U	49U	I89
Capital Project	19U	29U	39U	49U	49U	49U	49U	I89
10. 2012 Capital Bons	19U 1,010,439	29U	39U 1,010,439	49U	49U	49U	49U	I89 23,924
11. Generator	19U	29U	39U 2,000,000	49U 290,000	49U 1,710,000	49U	49U	I89 12,577
12.	19U 94,030	29U	39U 94,030	49U	49U	49U	49U	I89 3,919
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,591,469	2,000,000	1,464,469	1,734,000	0	1,393,000	0	84,190

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$
Outstanding as of JUNE 30, 2013	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	80,774,522	x .05 = \$	4,038,726

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		715,533	1,131,209	
	50,353	365,323				

REMARKS

V98